

## ABSTRACT

**Process for preparing functionalized polyorganosiloxane  
5 resins by redistribution in the presence of at least  
one derivative of triflic acid**

The present invention relates to a process  
for preparing functionalized polyorganosiloxane (POS)  
10 resins comprising units M: ( $R_3SiO_{1/2}$ ), Q: ( $SiO_{4/2}$ ) and M':  
( $Y_aR_{3-a}SiO_{1/2}$ ) and optionally D: ( $R_2SiO_{2/2}$ ) and/or D':  
( $RYSiO_{2/2}$ ) and T: ( $RSiO_{3/2}$ ) and/or T': ( $YSiO_{3/2}$ ), with, in  
these units: R = C<sub>1</sub>-C<sub>10</sub> alkyl or a C<sub>8</sub>-C<sub>12</sub> aryl and Y a  
functional group (e.g. : Si-H),  
15 by redistribution of POS resins using POSf bearing  
functional units M' and/or D' and/or in the presence of  
an acid catalyst of the trifluoromethane-sulfonimide  
(TFSI) type.

The present invention also relates to the  
20 aforementioned catalyst system.